
STATE OF INDIANA

DEPARTMENT OF LOCAL
GOVERNMENT FINANCE



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INDIANAPOLIS, IN 46204
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MEMORANDUM

TO: All Public Utility Companies

SUBJECT: Important Instructions for Filing Utility Ad Valorem
Tax Returns (Annual Report UD-45 & UD-32, RC-1, Form 1 and 1N)

FROM: Kurt Barrow, Director of Assessment

DATE: January 2005

PLEASE NOTE

A recent decision by the Indiana Tax Court ruled that the Department of Local Government Finance (DLGF) has no legal authority to accept consolidated returns (UD-45 or UD-32, RC-1, Form 1 or 1N).

You may refer to the specific language of the case by accessing it on the Internet at:
<http://www.in.gov/judiciary/opinions/archive/12230401.tgf.html#Footref>. This decision was published December 23, 2004.

You must submit a separate return for each separate legal entity.

Questions may be addressed to Keilah Heffington (317) 232-3756 or Julie Waddell (317) 232-3765. You may also contact Ms. Heffington or Ms. Waddell via email at kheffington@dlgf.IN.gov or jwaddell@dlgf.IN.gov.